

## SCHEDULE 1

### The First-tier Tax Tribunal for Scotland Rules of Procedure 2015

## PART 4

### Correcting, Setting Aside and Appealing decisions of the First-tier Tribunal

#### **Application for permission to appeal a decision of the First-tier Tribunal**

**40.**—(1) A person seeking permission to appeal must make a written application to the First-tier Tribunal for permission to appeal.

(2) An application under paragraph (1) must—

- (a) identify the decision of the First-tier Tribunal to which it relates;
- (b) identify the alleged error or errors in the decision; and
- (c) state the result the party making the application is seeking.